

legal complication is involved, it seems to me that it can be readily solved in the manner desired by you on the ground of efficiency in the administration of your Department.

Yours very truly,

JAMES S. MANNING,
Attorney-General.

OILS—SUBJECT TO CHAPTER 166 PUBLIC LAWS 1917.

May 30, 1917.

MR. W. M. ALLEN, *State Food and Oil Chemist, Raleigh, N. C.*

DEAR SIR:—In your favor of the 29th inst. you desire my opinion:

1. "Is ordinary kerosene oil, when used in internal combustion motors for heat or power purposes, subject to the gasoline law?"

2. "Is gasoline, naphtha, or benzine which is not used or intended to be used for heat or power purposes subject to the inspection tax provided for in section 4 of the act?"

FIRST. The act referred to, chapter 166 of the Public Laws of 1917, which is effective the 1st day of July, next, section 1 defines the term "gasoline" used in the act as including naphtha, benzine, and other like liquids and fluids used for heat and power purposes. In my opinion, ordinary kerosene when used or intended to be used for heat or power purposes is included in the above definition of gasoline and is subject to the provision of said act.

SECOND. In my opinion, gasoline, naphtha, benzine, and other like liquids and fluids used for heat and power purposes, which are not used or intended to be used for heat or power purposes, but for other commercial purposes, are not subject to the inspection tax provided for in section 4 of that act. The person selling gasoline, naphtha, benzine, or kerosene for heat or power purposes should be required to keep a record of quantities purchased and sold not for heat or power purposes, and credit allowed for such sales for other than heat or power purposes.

Yours very truly,

JAMES S. MANNING,
Attorney-General.

USE OF PROCEEDS OF SALES OF TEST FARMS.

June 18, 1917.

MAJOR W. A. GRAHAM, *Commissioner of Agriculture, Raleigh, N. C.*

DEAR SIR:—I am in receipt of your letter asking whether under chapter 45, section 1, of the Public Laws of 1917, the proceeds from the sale of test farms may be used in the work of the Department without some specific action of the Board authorizing the same.

In reply, I have to advise you that the wording of the statute is that the proceeds of the sale of these farms "may be used by the Board of Agriculture in the work of the Department." I will suggest, therefore, as the course least likely to create friction, that the Commissioner be authorized by the Board to make such use of these funds as is prescribed by the law above quoted.

Yours very truly,

JAMES S. MANNING,
Attorney-General.